



1999

**Massachusetts  
Department of  
Revenue**

# Form 3 Partnership Return of Income

Attach a copy of U.S. Form 1065 or Form 1065-B and all schedules, including K-1s. A return without attached U.S. information is incomplete and subject to penalty. Please print all information in ink or type. If filing U.S. Form 1065-B, see instructions.

For calendar year 1999 or taxable year beginning _____, 1999 and ending _____		
Name	<b>A</b> Principal business activity	<b>D</b> Federal Identification number
Address	<b>B</b> Principal product or service	<b>E</b> Date business started
City or town                      State                      Zip	<b>C</b> Federal business code	<b>F</b> Total assets from U.S. Form 1065, Sched. L, line 14, Col. d \$

- G** Check if organized as a Limited Liability Company under MGL Ch. 156 and treated as a partnership for federal tax purposes ☐ **H** Is this a final return? ☐ Yes ☐ No
- I** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (attach explanation) **J** Number of partners \_\_\_\_\_
- K** Has the federal government changed your taxable income for any prior year which you have not yet reported to Massachusetts? ☐ Yes ☐ No  
If "Yes," report such change on a Form 3 marked "amended" within one year after final U.S. determination, and inform **each** partner.
- L** Are you filing Schedules 3K-1 on diskette? ☐ Yes ☐ No. If "Yes," enter number of diskettes \_\_\_\_\_

**DOR and the IRS routinely share computer tapes and audit results. Differences, other than those allowed under state law, will be identified and may result in audit or further investigation.**

## Part I. Partner Information

List all resident, nonresident, corporate and other partners below. Under "Entity type," enter "R" if a resident partner, "N" if a nonresident partner, "C" if a corporate partner, or "O" if another type of partner. Attach copies of Schedule 3K-1 with information on each partner. If more space is needed, submit additional pages. Check if attaching additional pages. ☐

Name of partner	Entity type	Social Security number or Federal ID number	Name of partner	Entity type	Social Security number or Federal ID number

## Part II. Partnership Income Mass. Ordinary Income or (Loss)

<b>1</b> Ordinary income or (loss) (from U.S. Form 1065, line 22) . . . . .	
<b>2</b> Other income or (loss) (from U.S. Form 1065, Schedule K, line 7) . . . . .	
<b>3</b> State, local and foreign income and unincorporated business taxes or excises . . . . .	
<b>4</b> Subtotal. Add lines 1, 2 and 3 . . . . .	
<b>5</b> Section 1231 gains or (losses) included in line 4 . . . . .	
<b>6</b> Subtotal. Subtract line 5 from line 4 . . . . .	
<b>7</b> Other adjustments, if any. Attach statement . . . . .	
<b>8</b> Mass. ordinary income or (loss). Combine lines 6 and 7 . . . . .	
<b>9</b> Net income or (loss) from rental real estate activity(ies) (from U.S. Form 1065, Schedule K, line 2) . . . . .	
<b>10</b> Net income or (loss) from other rental activity(ies) (from U.S. Form 1065, Schedule K, line 3c) . . . . .	

**Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.**

Signature of general partner		Date	
Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 
Firm's name (or yours, if self-employed)			Employer Identification number 
Firm's street address	City or town	State	Zip

Mail to: Massachusetts Department of Revenue, PO Box 7017, Boston, MA 02204.

**Warning: Willful tax evasion — including underreporting income, overstating deductions or exemptions, or failing to file and otherwise evade — is a felony. Conviction can result in a jail term of up to five years and/or a fine of up to \$100,000.**

**U.S. Portfolio Income**

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<b>11</b>	U.S. Portfolio income, not including capital gains (from U.S. Form 1065, Schedule K, lines 4a, 4b, 4c and 4f) . . . . .	
<b>12</b>	Interest on U.S. debt obligations included in line 11 . . . . .	
<b>13</b>	5.95% interest from savings deposits in Mass. banks included in line 11. Attach statement listing sources and amounts . . .	
<b>14</b>	Interest (other than Mass. bank interest) & dividend income included in line 11. Attach statement listing sources & amounts	
<b>15</b>	Non-Mass. state and municipal bond interest . . . . .	
<b>16</b>	Royalty income included in line 11 . . . . .	
<b>17</b>	Other income included in line 11 . . . . .	

**Mass. Capital Gains and (Losses)**

<b>18</b>	Total short-term capital gains included in U.S. Form 1065, Schedule D, line 5 . . . . .	
<b>19</b>	Total short-term capital (losses) included in U.S. Form 1065, Schedule D, line 5 . . . . .	
<b>20</b>	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) . . . . .	
<b>21</b>	(Loss) on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797) . . . . .	
<b>22</b>	Net long-term capital gain or (loss) from U.S. Form 1065, Schedule K, line 4e (2) . . . . .	
<b>23</b>	Long-term Section 1231 gains or (losses) (not included in line 22). . . . .	
<b>24</b>	Long-term gains on collectibles and pre-1996 installment sales included in line 22. . . . .	
<b>25</b>	Differences and adjustments, if any, including any gain or (loss) from Mass. Fiduciaries included in lines 18–24. Attach statement . . . . .	

**Part III. Income Apportionment**

Complete Part III only if: (a) there is one or more corporate or nonresident, individual partner(s) **and** (b) income was derived from business activities in another state **and** (c) such activities provide such state the jurisdiction to levy an income tax or a franchise tax.

Apportionment Factors		(A) Mass.	(B) Everywhere	(C) % in Mass.
<b>26</b>	Tangible Property:			
	(a) Property owned (averaged) . . . . .	\$	\$	
	(b) Rented property (capitalized) . . . . .			
	(c) Total. Add lines 26a and 26b for each column. . . . .	\$	\$	
	(d) Percentage. Divide Column A by Column B . . . . .			%
<b>27</b>	Payroll:			
	(a) Total . . . . .	\$	\$	
	(b) Percentage. Divide Column A by Column B . . . . .			%
<b>28</b>	Sales:			
	(a) Tangibles . . . . .	\$	\$	
	(b) Services . . . . .			
	(c) Rents and Royalties . . . . .			
	(d) Other. . . . .			
	(e) Total. Add lines 28a through 28d for each column . . . . .	\$	\$	
	(f) Percentage. Divide line 28e, Column A by Column B . . . . .			%
<b>29</b>	Apportionment percentage. Add Column C, lines 26d, 27b and 28f. . . . .			%
<b>30</b>	Mass. apportionment percentage. Divide line 29 by 3. See Form 3 instructions . . . . .			%

Resident & Nonresident Reconciliation	31 Total nonresidents' shares	32 Nonresident taxable income. Line 31 × 30	33 Total residents' shares	34 Apportioned Mass. total. Line 32 + 33	35 Corporate share, if any
<b>a</b> Line 8 . . . . .					
<b>b</b> Line 9 . . . . .					
<b>c</b> Line 10 . . . . .					
<b>d</b> Line 13 . . . . .					
<b>e</b> Line 14 . . . . .					
<b>f</b> Line 15 . . . . .					
<b>g</b> Line 16 . . . . .					
<b>h</b> Line 17 . . . . .					
<b>i</b> Line 18 . . . . .					
<b>j</b> Line 19 . . . . .					
<b>k</b> Line 20 . . . . .					
<b>l</b> Line 21 . . . . .					
<b>m</b> Line 22 . . . . .					
<b>n</b> Line 23 . . . . .					
<b>o</b> Line 24 . . . . .					
<b>p</b> Line 25 . . . . .					